



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Harry L. Goldsmith, Treasurer
Autozone Inc. Committee For
Better Government
P.O. Box 2198 Dept. 8080
Memphis, TN 38101

SEP 11 1998

Identification Number: C00233056

Reference: July Quarterly Report (4/1/98-6/30/98)

Dear Mr. Goldsmith:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

-Your report includes computer produced formats of Schedules A and B. Computer produced formats may only be used upon prior approval of the Commission. You should submit a separate sample format with a cover letter requesting approval. Until your format has been approved, FEC forms must be used. 11 CFR §104.2(d)

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "Neil A. Evans".

Neil A. Evans
Reports Analyst
Reports Analysis Division

PAYROLL DEDUCTIONS

SCHEDULE A

ITEMIZED RECEIPTS

Contributions from Individuals

All information listed on such Receipts and Statements may not be sold or used by any person for the purpose of assessing contributions or for purposes other than using the name and address of any political committee to solicit contributions from such committee.

Name of Committee (in full)

National Organization PAC

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Use separate attachment
for each category of the
Contribution Summary Page
FOR LINE NUMBER
31(b)(1)

A. Full Name, Mailing Address and ZIP Code	Name of Employee	Date of Payroll Period	Amount of Contri- bution per Person
Angie Sullivan 211 18th Street City, State ZIP	National Organization, Inc.	payroll deduction	\$72.00
	Executive Manager		\$12
		Employee Total > 1	\$28.00 (Year-to-Date)
B. Full Name, Mailing Address and ZIP Code	Name of Employee	Date of Payroll Period	Amount of Contri- bution per Person
Rodney Jones 501 Elmshurst Road City, State ZIP	National Organization, Inc.	payroll deduction	\$120.00
	Vice President		\$20
		Employee Total > 1	\$30.00 (Year-to-Date)

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$196 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

IN-KIND CONTRIBUTIONS

SCHEDULE A

ITEMIZED RECEIPTS

Contributions from Individuals

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31(b)(1)

A. Full Name, Mailing Address and ZIP Code	Name of Employee	Date of Payroll Period	Amount of Contri- bution per Person
Martin L. Krebs 4 River Road City, State ZIP	National Organization, Inc.	8/18/92	\$3,998.00 (28-32800) (Raffle Prize)
	Chairperson		
		Employee Total > 1	\$3,998.00

SCHEDULE B

ITEMIZED DISBURSEMENTS

Operating Expenditures/Other (Perkins)

All information listed on such Receipts and Statements may not be sold or used by any person for the purpose of assessing contributions or for purposes other than using the name and address of any political committee to solicit contributions from such committee.

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National Organization PAC

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Use separate attachment
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Contribution Summary Page
FOR LINE NUMBER
31(b)

A. Full Name, Mailing Address and ZIP Code	Name of Disbursement	Date of Dis- bursement	Amount of Contri- bution per Person
Martin L. Krebs 4 River Road City, State ZIP	ratio prize	8/18/92	\$3,998.00 (28-32800 CONTRIBUTION)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

